

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF NEW YORK
VLADIMIR KULAKOV,

Plaintiff,

9:07-CV-0579
(TJM)(DRH)

v.

IRS EMPLOYEES (JOHN DOES 1-10); U.S POSTAL
SERVICE EMPLOYEES (JOHN DOES 1-10); IRS; U.S.
POSTAL SERVICE; SUPERINTENDENT LACLAIR; GREAT
MEADOW CORRECTIONAL FACILITY; JOHN DOES 1-20,

Defendants.

APPEARANCES:

VLADIMIR KULAKOV
Plaintiff, *pro se*

THOMAS J. McAVOY, SENIOR JUDGE

DECISION and ORDER

By Decision and Order filed June 29, 2007, this Court ruled that the complaint filed by *pro se* plaintiff Vladimir Kulakov failed to state a claim against the named defendants upon which relief could be granted. Dkt. No. 4. In light of his *pro se* status, plaintiff was afforded an opportunity to file an amended complaint. *Id.* at 5-7.

Plaintiff's submission in response to that Decision and Order is presently before this Court for consideration. Dkt. No. 5. In addition to an eight page document entitled Amended Complaint and Affidavit, plaintiff submitted a four page letter to the Court, and nine pages of supplemental submissions. Plaintiff did not utilize a form complaint in preparing this submission, which is in narrative form. Plaintiff names several unidentified employees of the Internal Revenue Service and the United States Postal Service as defendants, along with the Attorney General of the United States, the U.S.

Postmaster and President George W. Bush. *Id.* at 1.¹

Upon review of plaintiff's amended pleading, the Court finds that plaintiff has failed to cure the deficiencies discussed by the Court in its prior Decision and Order. As in his original pleading, plaintiff alleges in his amended complaint that the Internal Revenue Service and its employees refused to return his tax refunds for 2004 and 2005 and "withheld illegal taxes" for Social Security and Medicare during the period 1990-2005. Dkt. No. 5 at 2. Plaintiff also claims that the U.S. Postal Service and its employees lost his mail and failed to deliver return receipts for certified mail to plaintiff. *Id.* at 3. The amended submission also sets forth plaintiff's concerns with the national response to the events of September 11, 2001. *Id.* at 9-10, 13-16.

Read in a light most favorable to plaintiff, the Court finds that the claims asserted in the amended complaint are not sufficient state a claim for the violation of plaintiff's constitutional and statutory rights.

Accordingly, this action is dismissed due to plaintiff's failure to file an amended complaint which states a claim upon which relief may be granted by this Court.

WHEREFORE, it is hereby

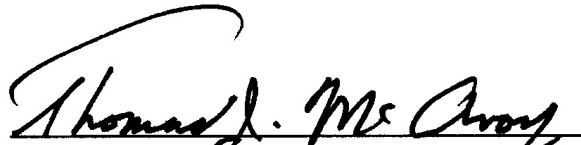
ORDERED, this action is dismissed, and it is further

ORDERED, that the Clerk serve a copy of this Decision and Order on plaintiff.

IT IS SO ORDERED.

August 7, 2007

¹ Plaintiff's submission does not name Great Meadow Correctional Facility, Superintendent Lucien LaClair, or employees at the facility as defendants.


Thomas J. McAvoy
Senior, U.S. District Judge